

# EXHIBIT C

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September 8, 2006

Hon. Robert Holmes Bell, Chief Judge  
United States District Court  
110 Michigan N.W.  
Grand Rapids, MI 48503

Re: David Froede

Dear Judge Bell:

James and Nancy Gould, in-laws to David Froede, initially requested that I confer with him, regarding a request by the Federal Bureau of Investigation to interview Mr. Froede.

Mr. Froede and the undersigned met personally with the initial FBI agent in charge and an Assistant United States Attorney, at their offices and Mr. Froede engaged in a full, frank, and complete response to all of the questions presented and continued his unwavering commitment to acknowledge his responsibility for the matter under investigation. This meeting took place well before any formal charges, threats of indictment or the filing of a criminal complaint.

Almost three years passed until we again heard from the United States Attorneys office. Michael MacDonald, AUSA, has been most professional in representing the government in this matter and has extended every appropriate professional courtesy. We discussed with Mr. MacDonald our thoughts about the lengthy passage of time between the interview with the FBI/AUSA and Mr. MacDonald's correspondence, not as an issue to preclude the Government from proceeding, but to indicate the additional stress placed on Mr. Froede and his family during this period of waiting.

I have personally known the Gould family for almost 30 years and have come to know David Froede, deeper than just an acquaintance, from the period we first met to discuss this matter through and after our introduction of Mr. Froede to Larry Willey. From the first instance, David Froede's response was total cooperation. He never attempted to hide or excuse what he has done. He admitted his acts to his former employer, to the FBI and the U.S. Attorney's office and most importantly to his wife and family. It has been devastating for all, especially David Froede who I am sure lives every day with the thoughts of what he has done and its effects on all. He has and will pay an enormous price.

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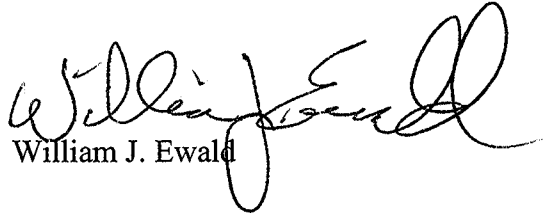
I know the seriousness with which the Court takes up these issues and can only presume the heavy weight it bears in considering sentence. I urge the Court to consider the most lenient of sentences. Mr. Froede is not a danger to society. He has accepted responsibility, civilly and criminally and has paid the money. He has started a new life and has remained devoted to his family.

Thank you for your consideration.

Professional best regards.

Very truly yours,

**BRAUN KENDRICK FINKBEINER P.L.C.**



William J. Ewald

WJE/amy  
c: Larry C. Willey, Esq.